

_____ Academy
School Year _____ - _____ Operating Budget

Date Approved by Academy Board: _____

Fund	Major Class/ Function	Suffix/ Object	Description	Actual Last Year	Estimated This Year	Estimated Next Year
Revenues						
Local Sources						
	151	XXXX	Earnings on Investments			
	192	XXXX	Private Sources (Contributions)			
	199	XXXX	Miscellaneous			
Subtotal				0	0	0
State Sources						
	311	XXXX	Unrestricted-Direct			
	312	XXXX	Restricted-Direct			
	317	XXXX	Restricted-Public School Pass-Thru			
Subtotal				0	0	0
Federal Sources						
	411	XXXX	Unrestricted-Direct			
	412	XXXX	Unrestricted-State Pass-Thru			
	413	XXXX	Restricted-Direct			
	414	XXXX	Restricted-State Pass-Thru			
	417	XXXX	Restricted-Public School Pass-Thru			
Subtotal				0	0	0
Incoming Transfers and Other Transactions						
	519	XXXX	Distributions from Other Public Schools			
	599	XXXX	Miscellaneous			
Subtotal				0	0	0
Fund Modifications						
	6XX	XXXX	Transfer from____ (please list fund)			
Subtotal				0	0	0
Total Revenues & Other Sources				0	0	0
Expenditures						
<u>Instructional Expenditures</u>						

Basic Programs

Replace the " X" in the function column with 1 for elementary, 2 for middle school, 3 for high school, 8 for preschool, 9 for summer school and group expenditures based on function.

	11X	1240	Teacher Salaries			
	11X	1630	Aide Salaries			
	11X	1870	Substitute Salaries			
	11X	2100	Employee Insurance (Total)			
	11X	2800	Mandatory Coverage (Total)			
	11X	3110	Purchased Services-Teacher Salaries			
	11X	3110	Purchased Services-Aide Salaries			
	11X	3110	Purchased Services-Substitute Salaries			
	11X	3110	Purchased Services-Employee Insurance (Total)			
	11X	3110	Purchased Services-Mandatory Coverage (Total)			
	11X	3110	Other Purchased Services			
	11X	3220	Workshops and Conferences			
	11X	4220	Equipment Lease			
	11X	4270	Technology Lease			
	11X	5110	Teaching Supplies			
	11X	5210	Textbooks			
	11X	5990	Miscellaneous Supplies			
	11X	6410	Capital Outlay-Equipment & Furniture			
	11X	7410	Dues and Fees			
Subtotal				0	0	0

Added Needs**Special Education**

	122	1240	Teacher Salaries			
	122	1630	Aide Salaries			
	122	1870	Substitute Salaries			
	122	2100	Employee Insurance (Total)			
	122	2800	Mandatory Coverage (Total)			
	122	3110	Purchased Services-Teacher Salaries			
	122	3110	Purchased Services-Aide Salaries			
	122	3110	Purchased Services-Substitute Salaries			
	122	3110	Purchased Services-Employee Insurance (Total)			
	122	3110	Purchased Services-Mandatory Coverage (Total)			
	122	3110	Other Purchased Services			
	122	3220	Workshops and Conferences			
	122	5110	Teaching Supplies			
	122	5210	Textbooks			
	122	5990	Miscellaneous Supplies			
	122	6410	Capital Outlay-Equipment & Furniture			
	122	7410	Dues and Fees			
Subtotal				0	0	0

Compensatory Education						
	125	1240	Teacher Salaries			
	125	1630	Aide Salaries			
	125	1870	Substitute Salaries			
	125	2100	Employee Insurance (Total)			
	125	2800	Mandatory Coverage (Total)			
	125	3110	Purchased Services-Teacher Salaries			
	125	3110	Purchased Services -Aide Salaries			
	125	3110	Purchased Services-Substitute Salaries			
	125	3110	Purchased Services-Employee Insurance (Total)			
	125	3110	Purchased Services-Mandatory Coverage (Total)			
	125	3110	Other Purchased Services			
	125	3220	Workshops and Conferences			
	125	5110	Teaching Supplies			
	125	5210	Textbooks			
	125	5990	Miscellaneous Supplies			
	125	6410	Capital Outlay-Equipment & Furniture			
	125	7410	Dues and Fees			
Subtotal				0	0	0
Subtotal - Added Needs				0	0	0
<u>Support Services</u>						
Pupil						
	211	XXXX	Attendance Services			
	212	XXXX	Guidance Services			
	213	XXXX	Health Services			
	214	XXXX	Psychological Services			
	215	XXXX	Speech Pathology and Audiology Services			
	216	XXXX	Social Work Services			
	217	XXXX	Visual Aid Services			
	218	XXXX	Teacher Consultant			
	219	XXXX	Other Pupil Services			
Subtotal				0	0	0
Instructional Staff						
	221	XXXX	Improvement of Instruction			
	222	XXXX	Educational Media			
	224	XXXX	Educational Television			
	225	XXXX	Instruction Related Technology			
	226	XXXX	Supervision/Direction of Instructional Staff			
	227	XXXX	Academic Student Assessment			
	229	XXXX	Other Instructional Staff Services			
Subtotal				0	0	0
General Administration						

	231	3170	Legal Services			
	231	3180	Audit Services			
	231	3190	Other Services			
	231	3220	Workshops and Conferences			
	231	3510	Advertising			
	232	1110	Superintendent Salaries			
	232	1620	Secretary Salaries			
	232	2100	Employee Insurance (Total)			
	232	2800	Mandatory Coverage (Total)			
	232	3150	Purchased Services-Superintendent Salaries			
	232	3150	Purchased Services -Secretary Salaries			
	232	3150	Purchased Services-Employee Insurance (Total)			
	232	3150	Purchased Services-Mandatory Coverage (Total)			
	232	3150	Other Purchased Services			
	232	3150	ESP Management Services			
	232	3150	CMU Oversight Fee (3% of State Foundation Grant)			
	232	3220	Workshops and Conferences			
	232	4270	Computer Lease			
	232	5910	Office Supplies			
	232	5990	Miscellaneous Supplies			
	232	6410	Capital Outlay-Equipment & Furniture			
	232	7410	Dues and Fees			
Subtotal				0	0	0
School Administration						
	241	1150	Principal Salaries			
	241	1620	Secretary Salaries			
	241	2100	Employee Insurance (Total)			
	241	2800	Mandatory Coverage (Total)			
	241	3150	Purchased Services-Principal Salaries			
	241	3150	Purchased Services -Secretary Salaries			
	241	3150	Purchased Services-Employee Insurance (Total)			
	241	3150	Purchased Services-Mandatory Coverage (Total)			
	241	3150	Other Purchased Services			
	241	3220	Workshops and Conferences			
	241	4220	Equipment Lease			
	241	4270	Technology Lease			
	241	5910	Office Supplies			
	241	5990	Miscellaneous Supplies			
	241	6410	Capital Outlay-Equipment & Furniture			
	241	7410	Dues and Fees			
Subtotal				0	0	0
Business						
	252	XXXX	Fiscal Services			

	259	3920	Errors and Omissions Insurance			
	259	3990	Other Insurance (<i>not employee health</i>)			
	259	7210	Interest on Short Term Notes			
Subtotal				0	0	0
Operations & Maintenance						
	261	1640	Custodian Salaries			
	261	2100	Employee Insurance (Total)			
	261	2800	Mandatory Coverage (Total)			
	261	3190	Purchased Services-Custodian Salaries			
	261	3190	Purchased Services-Employee Insurance (Total)			
	261	3190	Purchased Services-Mandatory Coverage (Total)			
	261	3190	Other Purchased Services			
	261	3410	Telephone			
	261	3830	Water Sewage			
	261	3840	Waste and Trash Disposal			
	261	3890	Other Utility Services			
	261	3910	Property and Liability Insurance			
	261	4110	Building Repairs and Maintenance			
	261	4120	Equipment Repairs and Maintenance			
	261	4210	Building Rental			
	261	4220	Equipment Rental			
	261	5510	Gas			
	261	5520	Electricity			
	261	5990	Miscellaneous Supplies			
	261	6410	Capital Outlay-Equipment & Furniture			
Subtotal				0	0	0
Transportation						
	271	XXXX	Pupil Transportation			
Subtotal				0	0	0
Central						
	281	XXXX	Planning, R & D and Evaluation			
	282	XXXX	Communication Services			
	283	XXXX	Staff/Personnel Services			
	284	XXXX	Technology Services			
Subtotal				0	0	0
Other						
	293	XXXX	Athletic Activities			
	299	XXXX	Other Support Services			
Subtotal				0	0	0
Community Services						

	331	XXXX	Community Activities			
	351	XXXX	Custody and Care of Children			
Subtotal				0	0	0
Debt Service						
	511	7110	Principal Payments			
	511	7210	Interest Payments			
Subtotal				0	0	0
Fund Modifications						
	6XX	8110	Transfer to ____ (please list fund)			
Subtotal				0	0	0
Total Expenditures and Other Uses						
				0	0	0
Revenues and Other Sources Over/Under Expenditures and Other Uses						
				0	0	0
Beginning Fund Balance (July 1st)						
				0	0	0
Ending Fund Balance (June 30th)						
				0	0	0

Notes:

- This template is not an all inclusive document and may need to be tailored to fit the reporting needs of the Academy. Refer to the Michigan School Accounting Manual (Bulletin 1022) for accounting codes and format.
- Employee Insurance and Mandatory Coverage expenditures should be broken out in additional detail to fit the reporting needs of the Academy.
- Replace "Xs" with the appropriate code.